2nd Sunday
501(c)(3) Presentation
29 March, 1998

Dear Brother,
At the March 29th 2nd Sunday membership meeting you will be asked to vote on the current status of 2nd Sunday pursuing 501(x)(3) tax status. This presentation outline is being sent to you as a refresher on the some of the key points surrounding this issue.

What is 501(c)(3) tax status?
501(c)(3) is the designation given by the Internal Revenue Service to specific organizations that fulfill the criteria for exemption from federal income tax.

Why should 2nd Sunday be concerned about obtaining this status?
501(c)(3) designation gives 2nd Sunday access to a larger pool of donor dollars to help the organization achieve its objectives. Donors, as screening criteria, use the designation before allocating funding to community or charitable organizations. Not having the designation is viewed by donors as indicative of an organization in its early development. Thereby, raising the question of the long-term viability of the organization.

What are the benefits of obtaining 501(c)(3)?
The most important benefit of 501(c)(3) status is advance assurance to donors of the income tax deductibility of their contributions. Donors are more willing to give larger sums when they know they can help reduce their taxes through the gift. Other benefits of 501(c)(3) designation include exemption from certain state taxes, federal excise taxes, nonprofit mailing privileges, and public recognition of our tax-exempt status.

What are the liabilities of obtaining 501(c)(3)?
The largest liability of obtaining the designation is closer governmental monitoring of our activities. This is due to the financial reporting requirements necessary to maintain the 501(c)(3) designation.

What does 2nd Sunday have to do to obtain this status?
Obtaining 501(c)(3) status can be summarized in two steps. 1) 2nd Sunday filing for incorporation in the State of Georgia. 2) 2nd Sunday filing for full tax exempt status with the Internal Revenue Service under 501(c)(3).

Will the mission of 2nd Sunday change as a result of obtaining the 501(c)(3) designation?
The mission of 2nd Sunday is to assist in the growth and development of gay, bisexual and transgender Men of African descent through educational, social, spiritual and cultural activities. This service objective will not change with obtaining 501(c)(3) status. In fact, obtaining the designation will assist 2nd Sunday in putting the processes in place necessary to ensure the long-term achievement of our mission.

What are the costs associated with obtaining 501(c) (3) designation?

State Incorporation Costs:

Filing Fees:	State	$60
	~~County~~	~~$40~~
Advertising Cost:	County	$40
Attorney's Fees:		~~$375~~* $250

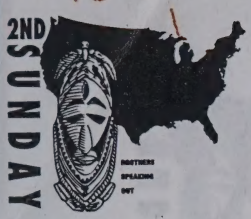
$350.00

Federal 501(c)(3) Filing Costs

Filing Fees:		
Federal	~~$150~~	$465
Attorney's Fees:	~~$250~~*	+500
	Total	$955

Grand Total $1,315.00

**- These fees are retainer charges only. Additional paperwork and due diligence costs will be incurred and are estimated at $1,545.00. Total estimated start to end cost of obtaining 501(c)(3) status is $2,500.*



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Advertising Cost:	County	$40	
Attorney's Fees:		$375*	
Federal 501(c)(3) Filing Costs			
Filing Fees:			
Federal	$150		
Attorney's Fees:		$250*	
	Total		$955

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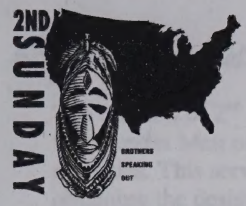

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The Finance Committee

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2nd Sunday
501(c)(3) Presentation
29 March, 1998

Dear Brother,

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6. *Will the mission of 2nd Sunday change as a result of obtaining the 501(c)(3) designation?*

The mission of 2nd Sunday is to assist in the growth and development of gay, bisexual and transgender Men of African descent through educational, social, spiritual and cultural activities. This service objective will not change with obtaining 501(c)(3) status. In fact, obtaining the designation will assist 2nd Sunday in putting the processes in place necessary to ensure the long-term achievement of our mission.

7. *What are the costs associated with obtaining the 501(c) (3) designation?*

State Incorporation Costs:

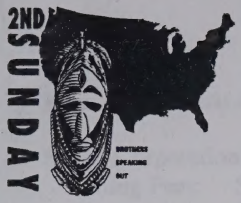
Filing Fees:	State	$60 — Start-up
	County	$40
Attorney's Fees:		$375*

$500.00

Federal 501(c)(3) Filing Costs

Filing Fees:	
Federal	$150 — Start-up
Advertising Cost:	$40
Attorney's Fees:	$250* — start-up
Total	$915

*- These fees are retainer charges only. Additional paperwork and due diligence costs will be incurred and are estimated at $1,400.00. Total estimated start to end cost of obtaining 501(c)(3) status is $2,300.



2nd Sunday
501(c)(3) Presentation
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Filing Fees:		
Federal		$150
Advertising Cost:	County	$40
Attorney's Fees:		$250*
Total		$955

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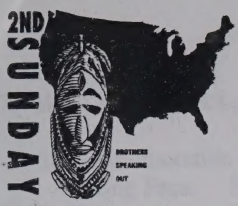

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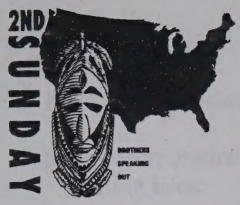

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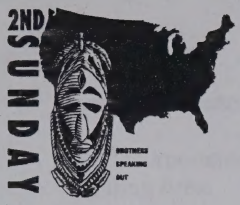

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